File No. 439

Collection No.

1899.

Mysore Residency

Pros. Serial Nos. 53-66

Subject.

Imposition of taxes on vehicles and animals and levy of tolls Exemptions from taxes and tolls. Taxes and tolls on motor vehicles. Tax on dogs. Their destructions. Bye-law re assessment and collection of tax on vehicles and animals (including dogs)

Previous References.	Later References.

S. 97. (Blue).

CFP—6788&P—(G-1085)—10 3-30—1,00,000.

R. P. B.—3-1909.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 439/98

53

Letter No. 841 dated 15th May 1909.
from The Presdt; Municl Commrs CSM Stn

SUBJECT.

Exemption from Municipal taxation

The present rates of taxation in respect of motor cars and motor Cycles in the Stn will be found at Serial 51/a.

Mr. Girling may be exempted from payment of the tax as a special case.

Subt with a draft order

WMM
18.5.09

18/5/09

Confirm the Resolution & as to my views as to Municl Commrs. [Personally I do not consider this case for exemption. Mr Girling draws T.A. & has purchased a motor Cycle as the mode of conveyance which he finds most convenient] T. 18/5-09

Result

Margin for binding not to be written on.

I am inclined to agree with F.A.R. & further to exempt. Mr Sinclair's motor-cycle would [illegible] to application for the exemption of M.A. cycles & carriages and by Municipal Officers in the course of their duties since such are vehicles already exempted Q.

Sec J.
21/5

Will Audr Jr1 Cn please see this papers & stock. Whether Municipal employees drawing cycle allowance in place Public Officers are exempt

T. Lyttelton.
F.A.R.
21-5-09

No 30882/24-5-09.
Prodr, Jnrl Comm.

Notes–*continued.*

Margin for binding not to be written on.

Resubmitted

Why is the Byelaw exempting Police & Royal Mail cyclists attached.

Non-cycling gets 7s 6d annual & 3/- per day cycling allowance.

H Richards
29 5 09

This fact distinguishes the case from that of Police & Mail Officers who are exempted from cycle use.
Sh. E.

Will Registrar please see Dr 21/5/09 & Cor's reply Dr 29/5/09. It will be desirable to refer the Standing Committee when making & accepting the principle that 'Bicycles' include 'Motor-cycles'.

I have written to all the Companies

Dr 19/5/09

T 2 6 09

Regd

P. T.O

R. P. B.—3-09.—1,000

4

Please say that Mrs H.S. Evans

has no objection to the Water Works, but the Council considers that it would be contrary to sound principle to grant her exemption on this motor-cycle, the form of vehicle which Mrs H.S. Evans selected as most convenient for her general purpose.

S.F.
4/6.

Draft Submd

NMm
7.6.09.

8/6/09

T 8/6

Mins N 4054 9.14.6.09

M 54

Margin for binding not to be written on.

APPENDIX No.10.

(Bye-law No.3 under Chapter 11)

Resolution passed by the Commission and confirmed by the Hon'ble the Resident in letter No.3000 dated the 26th June 1900, from the First Assistant Resident.

The following animals and vehicles are exempted from payment of tax:-

(i) Bicycles and animals belonging to members of the Station Police, and Officers of the Municipality employed on out door duties, not exceeding one bicycle and one animal used for riding for each such officer.

APPENDIX No.10 A

(Bye-law No.3 under Chapter 11)

Resolution passed by the Commission and confirmed by the Honorable the Resident in letter No.4757, dated 1st October 1903 from the First Assistant Resident.

That meter readers be exempted from payment of tax on bicycles.

MUNICIPAL OFFICE
27 MAY 1909
CIVIL & MILITARY STATION, BELLARY

R. P. B.—7-1909.—2,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 4397/1909

0-55

Letter No. 3497 *dated* 20 October 1909 *from the* President, Municipal Commissioners, Cha...

SUBJECT.

Amendment of bye-law No. 3, chapter II of the Bangalore Municipal Law, 1897, relating to Tax on Vehicles & Animals.

Sl. 12/a

The bye-law, as it now stands, provides for the licensing of all vehicles including bicycles & tricycles (para 7 of the bye-law) & in para 8 of the bye-law, it is provided that every person ~~who~~ failing to obtain a license will be liable to a fine not exceeding Rs 50/- It is of course difficult to have every bicycle brought under taxation, but if ~~some~~ the owners of a few of such bicycles are prosecuted, it will ~~would~~ contribute largely to minimising escape of ~~such~~ these vehicles from taxation.

2. The proposal to mark each of these vehicles with a number will no doubt be distasteful ~~to~~ generally to the owners of ~~the~~ vehicles, & it is doubtful whether such a course is really necessa-

ry

T

in the Ft. de Hellins, where the most of the bicycles belong. To the military are exempt from taxation under Residents' order No. 6457 dated the 15th Nov. 1902. As bicycles & tricycles however are numbered in the City of Madura, & as the Municipal Commissioners consider that evasion of tax will be minimised by adopting the procedure adopted in Manila City, the proposed amendment may, if approved, be confirmed under Sec. 139 of the Municipal Law.

Submitted for favourable order.

H.J.
25/10/09

Sl. 31-Folio 439 '99

Margin for binding not to be written on.

3 Municipal By-Law No 3 - Amusements & Offences - has been ~~amended~~ made under Sec 13, Cl. (1) (i) of the Municipal Law. The Sub-clause (2) (i) of clause (1) of this section gives the Municipal Commissioners power to regulate the exhibition of tables showing the rates of tolls chargeable on vehicles & animals

Please see 1st Note

Notes–*continued.*

Margin for binding not to be written on.

entering the State. It does not seem to give power to the Governor to require all owners of bicycles & Tricycles in the State to get their Machines numbered by the Municipality All vehicles kept in the State are liable to tax under Sec 41 01 (A) (B) & both are liveable only on vehicles entering the State & not liable to taxation as above - Sec 41 C (A) (B) Sec 44 lays down the procedure which should be followed in enforcing taxes under the Municipal Law. Under the Madras City Municipal Act, III of 1904, there is a special provision [Sec 150 (3)] authorising the President to direct the registration & numbering of all bicycles & tricycle liable to taxation. Under the absence of such

a provision in the Bengalore Bank
Law. The proposal was made consid-
ering effect of

2 & 3 Geo 4

4 - In the absence of a special provision
of law similar to s 150 (3) of the
Metres City Municipal Act (III of
1904) the C/R should Commence to
run from the time of making
the amendment proposed in sl 3(5)/4.

The proposed change seems to
involve legislation - it is doubtful
whether the circumstances demand such
a course, particularly as the compliance of the
building with the by-laws
would be
voluntary &
could not be
enforced by a
penalty.

Reserve the case for verbal
discussion on 10/11 at 2.

T
5
11 12

Right

Margin for binding not to be written on.

Notes-*continued.*

Margin for binding not to be written on.

5- Letter from Mr. Richards

Please reply in the draft

note, and say that in the

circumstances other means must

be devised to prevent erosion

of the face on bicycle tracks.

Sec F

9/11

Draft letter is submitted for approval.

A.J.

10/11/09

Issued

The 10/11/09

5.56.

Issued No. 7338 dated the 16th Nov: 1909

R. P. B.—7-09.—2,000.

No 3837

Revenue manager

Please put up specimen of Bike license, if such exists Can Revenue manager estimate no. number taxable bikes which evade taxation

(Sd) J. Fyfe
9/11/07

A specimen form of license is attached. I am sure that there are not less than 10000 cycles in the station which should take out licenses, but only 527 have been registered for last half year. No rest evade taxation.

(Sd/) A. Subrayan
Rev. manager
15.11.07

President

The numbering of the machines will put this matter right. The matter is in the President's official breast.

(Sd/) H.F.
15/11/07

16.11.05

My dear Copeland.

This is a proof
of some questions asked
at the Residency the
Monday

Yrs sincerely
(Sd) F.J. Richards

My dear Richards

Many thanks for the
loan of the municipal
Rev. manager estimates,
~~that~~ ~~it~~ last half
year, about 473 bicycles
were ~~not~~ licensed.

Yrs sincerely
(Sd) J Copeland -

17/11/05

B. P. B.—3-1910.—1,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 439 of 1899

857

Letter No. 1014 *dated* 27 May 1910

from the President, Municipal Commission, Colombo.

SUBJECT.

Tax on dogs in the Colombo District

8e.9.

Dogs are at present taxed 8 annas per head half yearly in the Colombo District. It is proposed to raise this half yearly tax in future to Rs 1/8 or thrice as much as it is now. The necessity for the proposed enhancement has not been explained, but it appears from the President's note in the subject that the returns the Municipality will give a chank, collar & badge with each licence for the dog & that it is arranged to give rewards for stray dogs brought to the pound & for their redemption, the cost involved being met by the increased tax.

Rec 27.5.7

2. It is submitted that in order to provide funds for doing humane acts in respect of stray dogs, an existing tax should not be increased if that other

Margin for binding not to be written on.

there grounds exist for such enhancement. A dog is a pet animal although it may be regarded as keeping, or running in connection with this pet dog, the enhancement of the dog tax three times over might be deprive him of the company of his pet animal in Swansea City, the dog tax is not to exceed 12 annas per half year.

Schedule VI of the Swansea City Municipalities Act.

3. It is not known what the income is at present from the tax on dogs & how much it is expected to amount on the enhancement of the tax. The objection just formed by the public are strong not keen or strong, but it rests with the municipality to give adequate reasons in support of a measure which seems to be rather harsh and which does not result in increased income

Submitted for orders.

N.J.
6/6/10

4. Before considering the proposal further, the Board may be asked to furnish information on the points raised above

6/6/10
Read

Notes-*continued*.

Margin for binding not to be written on.

Mr F.

5. The President may be asked to state clearly (1) the objects of the increased taxation, and (2), the what the net result is expected to be.

H.G. 7/6.

No-354678/8-6-10.

6. To President a/o.

The object is nowhere definitely stated and I cannot gather from President's utterances it is solely to raise funds to deal with the dog nuisance or partly also to raise revenue.

President proposes to remit a portion of the tax in cases, like that of Mr Ross, when several dogs are kept in properly looked-after kennels. But the proposed bye-law provides for no exemption in such or any cases.

S. F.
8/6

R. P. B.—3-1910.—1,000

Resubmitted.

Margin for binding not to be written on.

7. The Primary Object of the increase is to reduce the number of dogs in the District. We present an individual number of dogs are kept by persons who are too poor & too indolent to look after them properly. Such dogs are (a) a nuisance & (b) a danger; a nuisance because they are allowed to bark at nights, as heaps of complaints received by me, often from sick persons, testify; & a danger because such dogs are daily allowed to wander at large unchastened & pick up all manner of disease, including rabies. If the increase in tax will have the effect of

Notes-*continued.*

Margin for binding not to be written on.

reducing the individual number of drops in the bottle, the increase to my mind, will be fully justified. I submit it is unreasonable to make of a 3/- Tax per annum a dangerous luxury as a handship. We Tax Poisons & dangerous Foods to control them & we Tax luxuries. Trade is now modelled for imitation the H.O. of Trade & can see no reason why they had been getting about 40 cases of hydrochloric per annum, but this is unofficial & may be inaccurate. Please see para 3 of my note on the Bill.

The powder case is Perfumery is a secondary matter. If the increase reduces the number of drops by one half, the increase in the remainder

R. P. B.—3-1910.—1,000

will exceed the present revenue by 50%

No provision was made for remission in the Rates passed by the Commission because such cases can be dealt with separately on their merits under Sec 46(2) BML.

Collars, badges, pound accommodation, require extra expenditure, & I do not think such extra expenditure a fair charge on general revenue. We cannot alter rates such charges once a year.

Yours sincerely
13.6.60

Margin for binding not to be written on.

6.
The only way ~~in which~~ I can see in which rise in taxation can reduce the number of dogs in existence is that owners of bitches may be more prompt in destroying puppies. The increase in taxation would doubtless reduce the number of dogs under control, and thus render

Notes-continued.

Margin for binding not to be written on.

more animals available to be killed off under existing rule

People with grievances such as that of Capt. Applin would apparently be helped by the collar and badge plan, they would or by tracing the guilty dog or dogs either be able to have them destroyed or conceivably - have a case against the owners for an injunction at least.

Without some estimate of the additional revenue which would accrue from an increased tax it is difficult to allot funds for expenditure, but I think such funds might* be spent upon:-

* i.e. primarily.

(1) additional measures to be taken for the destruction of stray dogs:

(2) the issue of collars & badges as proposed: &

(3) Rewards for dogs brought to the pound.

The President seems to think that the majority of dog owners will readily pay the increased tax & that the increase in revenue will be considerable.

In anticipation of sanction to the increase to Rs 3/- per annum he may be asked to submit proposals in connection with (1), (2), & (3) above?

W.G. 14/6.

Resol:-

Q. What is the existing law or rule laying down the bounds of the Municipal

R. P. B.—3-1910.—1,000

to destroy dogs?

1876

Margin for binding not to be written from

framed under sec 127 Cl (k) of the Municipal Council

10. The existing rule runs as follows:

"Any dog found straying in any public street or place without a collar, & apparently ownerless, may be destroyed by any person authorised by the President in that behalf."

Pasting of bye-laws at p. 12 on page 46 of municipal bye-laws

Ans. 15/6/10

15/6/10.

11. Letter from Mr Richards & encls: submitted with reference hereto

Read 9- Hy. 24/6

12. Please draft to the following effect:—

State that proposed.

The objects of the amend

ment is understood to

be decrease the number

of dogs in the Station

& that the object the Resident

in Mysore city, not

known that he can

See 5-9

Margin for binding not to be written on.

Notes-continued.

fairly agree with his Richmond
stories of Tasmanian dogs. Generally
Tasmanian dogs are undoubtedly
a large number of animals
~~in Northern Queensland~~
~~legitimate breed~~ which
are kept entirely as watch-
-dogs, for sheltering purposes
or the like, and which in
fact can rarely be said
to be kept at all but
maintain
~~picked up~~ a precarious exis-
-tence by attaching
themselves to ~~certain parties~~
any house or homes where
they can find up food.
The ravings of the Tasmanian
dogs as seen with Aborigines

R. P. B.—3-1910.—1.000

calculated

appear in duty to effect

the object. ~~in which case~~

he does not the number

of dogs kept under control

for which their owners are

willing to be responsible

will be reduced by the

enforcement of the law

but ~~he cannot~~ it is im-

-probable that their masters

will destroy those dogs for

which they no longer pay,

and the law will

not be discharged by the

one but the principle

continues.

It appears therefore that

the public may reasonably

object to ~~the tax~~ the tax being increased

so largely. See Rev. 1. Feb 3

Margin for binding not to be written on.

Notes-*continued.*

Margin for binding not to be written on.

unless they can see that
similar transaction is accom-
-panied by the necessary
dividing measure to give
effect to the M. Councils
policy. For this reason
I do not propose to
proceed with the
proposal until the
President has explained
in what manner it is
intended to dispose the
Dog-tax arrangements now
about to
~~stand in effect to~~

By-laws no 12 etc. it was
-hoped we are very defective.
In the town also it seems
appear desirable to
refer to the public that
the M.C. is prepared to
give a return for the

R. P. B.—7-09.—2,000.

Margin for binding not to be written on.

2076

Draft letter to the President, Municipal Commissioners, is submitted for approval.

A!
30/6/10

Done Draft?
Yes. A

Ref

JF 4/7

Issued N 2407 & 8.7.1910

A 60

R. P. B.—8-1910.—1,000.

File No. 439 / 1899

RESIDENT'S OFFICE.

Note Sheet.

Letter No. 7839 dated 2nd Aug 1910

from the G.O Commanding Troops, Umtali.

SUBJECT.

Destruction of dogs straying after 9.30 P.m.

Q. 61

S 59(a)

Under existing Municipal bye-laws, No 12 dogs found straying in any public street or place without a collar & apparently owners are liable to be destroyed - The G.O.C. wishes that all dogs whether licensed or otherwise found straying after 9.30 P.m. be destroyed. A bye-law to this effect will no doubt make the owners of dogs to see that their animals are shut up in their houses, but all the same the Commissioner will have to maintain some establishment or other to enforce the bye-laws. Please see sec IV. 60 in this connection.

If approved, General Ramsay's letter (with enclosure) may be sent to the President, Municipal Commissioners, for an expression of his views on the subject

A.J. 8/9/10

8/9 Cor Gen

P.T.O.

✓

Margin for binding not to be written on.

Copy may be sent to Presdt
Imm: Comm: for early consideration
& report
in connection with the Corres-
-pondence ending with our
letter No. 4078 dy 8th inst.? 21.60

Presdt.

H.G. 9/7

Sir F

10/7

Draft is submitted for approval.

H.S.
11/7/10

11/26

Issue.

H.G. 12/7

Issued No: 4202 dy 14th July 1910 21-62

R. P. B.—4-1910.—3,000.

3

File No. 437 of 1899.

RESIDENT'S OFFICE.

Note Sheet.

Letter No. 1247 dated 16: July 1910

from the President, Municipal Commissioners, Colombo

SUBJECT.

Tax on vehicles & animals.

Abs

Reg A

Rule in regard to Byelaw No. 3 under Chapter XI

√

In the Colombo Station, no person is liable to a tax on a vehicle or animal which has been in his possession for less than 30 days in any half year. The same is the case in the Kandy City, but in Kandy District Municipalities, the period fixed for this purpose is only 15 days. In Kandy City, this tax is payable quarterly, & the period by which liability for the tax is determinable are contained in Kandy Act III of 1888, Section 182. Please see also Sections 183 & 184 of this Act.

Sec: 150 (2) of Kandy Act III of 1888 (as amended by Ord. No. 4 of 1904) Sec. 77 (2) of Kandy Act III of 1888

2. The spirit of the existing rules in the subject in Kandy & Anuradhapura appears to be that possession of a vehicle or animal for a minimum of 30 days in a half year is sufficient for levying the tax on that vehicle or animal. The Municipal Commissioners of the Colombo

(a certain) purpose to grant refund of the half-yearly tax for every consecutive Calendar month of residence outside the station within the half-year for which the tax has been paid. The tax ranges from Rs 4 to Rs 8 annas per half year, & it is expected that there will be many claims for refund. If the proposal be agreed, it will be necessary to take steps to avoid false claims by insisting on satisfactory evidence to show that the vehicle or animal concerned in respect of which a refund has been claimed has actually been outside of Bangalore (& will be required to know what the probable expenditure will be for year on account of these refunds).

3. It would seem preferable to take no action on the Bill proposed by the Municipal President at any rate until the rules on the subject have been revised both for the Bangalore City & the Outer District Municipalities

Submitted for favour of orders.

N.J.
21/7/10

4 The present condition of the Municipal finances will hardly admit of the adoption of any measures calculated to reduce the income of the Municipality. There seems to be no sufficient

Margin for binding not to be written on.

Notes-continued.

Margin for binding not to be written on.

S 1 of 7 & 8
49 &
1904

reason for going back over the Resolution of 27 Oct 1904 that no action should be taken in the matter until the Dublin Local Government Municipal Act. It is not in the case of every person that a person is found for the full sixty years when he has been a resident only for a ~~month~~ fortnight of that period. Provision has also been made on a similar principle in the U.K. Statute. Liability to the tax attaches to any person who has for six years ~~of~~ two months in any one office been exercised his profession within the Municipality. If refused he should in one case, it would be rather difficult to resist a claim for similar treatment in the other. It seems therefore undesirable

Section 62 of the Municipal Regulation Act 1883, which is still in force.

A

To avoid creating an embarrassing precedent:

Margin for binding not to be written on.

22/7/18

F. The file may go to Board. Final comm[ents] for favour of his remarks on the passage marked A above.

W.G. 23/7

To

The Pres[t]. Rang[oon] Com[mit]. C.A.R.

(C.O., No. 4397 D/23-7-10.)

Resubmitted,

6 It is certainly wrong and injust to levy the same profession tax for 2 months as for 12. I myself had to pay 12 months tax for a stay of nine weeks. I cannot conceive on what principle such precedure can be justified. The whole Profession Tax schedule requires recasting and proposals will very shortly be submitted for a fairer apportionment and for a rebate on the lines now proposed for animal and vehicle tax.

It is bad policy to deter visitors by injust taxation. Ootacamund certainly did not set a sound precedent when they claimed (I think it was) a full year's ~~house~~ tax on visiting Polo Teams and syces. It is commonly said that the Profession Tax in the Civil and Military Station is driving people to the City and there is reason to suppose that this allegation is true. Mr. Bronson might have something to say on this point.

A similar point is likely to arise in the case of Motor Cars but it would be folly to make it prohibitive for motorists to spend a month or two at

Notes-*continued*.

Margin for binding not to be written on.

at Bangalore by demanding a twelve months tax.

The "loss of revenue" would be trifling and I am sure it would be made up in other ways by an increase in the popularity of the Station and consequent stimulus to trade.

We have waited six years for Madras Municipalities to make up their mind and it is little use waiting longer for the Greek Kalends. Perhaps if Bangalore sets the example, the Madras Presidency may see its way to reciprocity of licenses for which of course the present proposal is a substitute.

The Madras system is not a good one to follow. It is quite possible there to become liable to vehicle tax in half a dozen Municipalities within the half year and to have to pay taxes for 36 months within one half year. I have even known a Madras Municipality claim 6 months license fees for a three days Circus performance. The Bombay quarterly demand seems more reasonable.

J Pitcher
6 8 10

In consideration of the passages marked A and B above and of the fact that Bangalore is largely frequented for short periods I am in favour of the proposals.

Resolution. W.H. 10/8

R. P. B.—3-1910.—1,000

Margin for binding not to be written on

8. Is Richard's object, which is found, would be largely attained, without the objectionable & vexatious system of fines, by making it the payable Secretary of the Bombay Police, under the provisions of the Bombay Act for enforcement of registration? Do you see any objection?

Yes

4/8

The City of Bombay Municipal Act, III of 1888.

Section 182 (1). Every person who has owned or had charge of any vehicle or animal in respect of which the tax aforesaid is leviable shall, if he has owned or had charge thereof, —

(a) for not less than thirty days in any quarter, be liable for the whole tax for that quarter;

(b) for less than thirty but more than 7 days in any quarter, be liable for one-third of the whole tax for that quarter;

(c)

Margin for binding not to be written on.

(c) for not more than seven days in any quarter be exempt from liability for the tax for that quarter.

(2) Where a person has owned or had charge of two or more vehicles or two or more animals of the same description, each of different periods in one quarter, he shall, for the purposes of this section, be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

Section 183 - If a vehicle has been undergoing or standing at a carriage-maker's during the whole of any quarter, no tax shall be leviable in respect thereof for that quarter.

Section 184 - If an animal has been, during the whole of any quarter, in any institution for the reception of infirm or diseased animals, or if any animal certified by a veterinary surgeon to have been unfit for use during the whole of any quarter has not been so used during such quarter, no tax shall be leviable in respect of such animal for that quarter.

(Under section 185, livery stable keepers or others may be compounded with; section 186 deals with the

maintenance

R. P. P.—3-1910.—1,000

maintenance of a vehicle or annual tax book.
Section 187 relates to information being called for from persons supposed to be liable to tax. Section 188 appears within the power of the Municipality by a person who becomes liable to the tax for the first time & Section 189 gives power to the Municipality to inspect stables & summon persons liable to the tax).

10. House, water & animal & vehicle taxes are paid in two & on Section half-yearly. If the latter tax is made payable quarterly, the collecting work will no doubt be increased & it is for the Municipality to say whether this work can be carried on satisfactorily with the existing establishment. If this be so, there seems to be no objection to making the tax on animals & vehicles a quarterly one. ~~It would be well for the Local Municipality to depute an Officer to Bombay to study the system prevailed there & to report upon the advisability or otherwise of introducing that system into the Constitution.~~

Margin not binding not to be written on.

A1.
12/8/10

Mem. seems to be one
Prima facie objection to tax
tax being made payable quarterly.

12/8/10. W. 13/8

Rest

Notes-*continued*.

Margin for binding not to be written on.

In collection &c. to state whether he sees any objection to adopting the quarterly system in place of the refund proposal.

S M F
14/8

No 4402 D/15-8-10.

Resubmitted:

The quarterly system would serve the purpose but the cost of a quarterly collection would be prohibitive. Bombay is a wealthy City which can afford a costly establishment but a quarterly collection would not pay us.

The refund system would involve no extra establishment and comparatively little trouble. The general question however is now arising whether it would not be better to make the demands for House Tax, Animal and Vehicle Tax, and Profession Tax annual, allowing refunds on proof of right to exemption of half or quarter or 12th tax, and I think this question of allowing refund on Animal and Vehicle Taxes might be taken up along with the wider question referred to above.

No: 26278 9 Sept 1910

H Richards
5 9 10

11/

As Mr Richards prefers to take up the question of allowing refund on animal & vehicle tax

along with his under garments
required by him, the further
articles necessary on his
present Communication which may
be filed

Geo, may want? (the subject
17/260 is interesting, so I put it up).
13
WG. 9

Read.

If Mr. Rutland comes to speak about-
it, I shall be very glad to hear anything
he has to say
WG 15/9

Margin for binding not to be written on.

Spoken to 7 Apl.
7. Apl. Does anl. think mat.
any thing further need be done
at present.
Anl 9/a

B. P. B.—4-1910.—3,000.

RESIDENT'S OFFICE.

Note Sheet.

File No. 439/99.

Letter No. 5691 *dated* 4th February 1911

s 64

from The President, municipal Comrs Coonoor

SUBJECT.

Taxes on vehicles and animals

s. 64 a.

The municipal Commissioners have passed a Resolution making the payment & collection of the taxes on vehicles & animals annually instead of half yearly as heretofore. The advantage gained by the change is that it will considerably reduce the work of the municipal office & the Executive. It is a Mr. Richards' wish to draw special attention to a new rule 10 added at the end of the notice, making a provision for refunds of taxes under certain circumstances. Please see in this connection the rules on 63.

If approved, the amendment may be sent to the Govt for publication in the Gazette of India. Two drafts submitted for approval.

Pl. see para 2 of President's letter s 64.

Rest. May issue.

15/2

15/2

16/2

Dun 15-2-11

Attd No 1114 dtd 20-2-11

s 65-66

RESIDENT'S OFFICE.

———:o:———

NOTES AND PRECIS.

R. P. B.—6-05.—1,000.

53

H.O.
6 1,500—5—4—1909.

No. 841 with Encl.

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE.

DATED 15th May 1909.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,

President, Municipal Commission,

C. & M. Station, Bangalore.

18/5/09

RESIDENT'S OFFICE,
BANGALORE.
Register No. 2798
Date of Receipt 17-5-09
File No. 439/09

To

T.B.COPELAND Esquire, I.C.S.,

FIRST ASSISTANT to the RESIDENT in MYSORE,

BANGALORE.

SIR,

I have the honor to forward herewith a copy of a Resolution of the Municipal Commission passed at a Special Meeting convened on the 29th April 1909, for considering the application of Mr.L.W.Girling, Superintendent, Water Works, for exemption from payment of tax on his Motor-Cycle.

2. Under Section 46(2) of the Bangalore Municipal Law, 1897, I request that the Hon'ble the Resident may be pleased to confirm the Resolution, and exempt Mr.Girling from paymen of the tax, in the special circumstances explained therein.

I have the honor to be,

Sir,

Your most obedient servant,

F J Richards

President, Municipal Commission,
Civil and Military Station, Bangalore.

14/5

Proceedings of a Special Meeting dated 29th April 1909.

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1. Application from Mr.Girling,Superintendent,Water Works for exemption from payment of the tax on his Motor-Cycle.

The Standing Committee observe that they cannot accept the principle that "bicycles" include "Motor-Cycles" but in view of the fact that Mr.Girling has to pay frequent visits to the Hesseraghatta Water Works, they recommend that an exeption be made in his favour and exemption granted.

Resolved that as recommended by the Standing Committee an exception be made in his favour and the exemption granted.

(Sd) F.J.Richards

Copy President.

R. P. B.—4-09.—1,000.

RESIDENT'S OFFICE.

Serial No. 94
File No. 43/99

[D R A F T .]—For approval.

From

T. B. COPELAND, Esq., I. C. S.,

1st Assistant to the Resident in Mysore.

To

The President, Mun.l Comm.rs
& Cant.t Sts of Bangalore

No 4067
D/14 June 1909

Sir,

I am directed to acknowledge the receipt of your letter, No 843/53 of the 15th May 1909, regarding the proposal to exempt Mr. R. W. Girling, Supdt, Water-works, from payment of tax on his motor cycle

2 ~~In reply, I am to state that since it is understood that Mr~~

Extract of para 1st Letter

(Continuation of Draft).

Girling draws, for his visits to the waterworks, travelling Allowances at the rate of Rs 4 annas a mile ~~and~~ a halting allowance of Rs 3 per day, in circumstances. the Resident Considers that it would be contrary to sound principle to grant him exemption on his motor-cycle, the form of vehicle which Mr Girling has selected as most convenient for his general purposes.

I have &c

F. A. R

Ex 12-6-09

7/6/09

No. 3497 with 4 Encls: 27/10/09

H.O. 6 — 1,500—5—4—1909.

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE.

DATED 28th October 1909.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,

President, Municipal Commission,

C. & M. Station, Bangalore.

23/10/09
No. 6204.
Date of Receipt 22/10/09
No. 43919

To

T.B.Copeland Esquire, I.C.S.,

First Assistant to the Resident in Mysore,

Bangalore.

SIR,

I have the honor to submit for the confirmation of the Honible the Resident under section 139 of the Bangalore Municipal Law the enclosed copy of a Resolution of the Municipal Commission passed at its special meeting held on the 30th September 1909, relative to an amendment of the Byelaw No.3, Chapter III of the Law. I enclose also a copy of the first Resolution passed on the subject on the 29th July last, which contains the proposed amendment.

S.12(a) Rules on prop. to add to Muni. Bye laws

2. The amendment it will be seen aims at having all the bicycles and tricycles numbered by the Municipality. These machines are at present registered at the Municipal office for purposes of granting licenses but there is reason to believe that there is a good number of them not licensed or brought under taxation. Consequently the Muncipal revenue from this source is at some risk. The proposed amendment it is hoped will guard against such risk and render any evasion from payment of tax impossible.

3. In this connection the co-operation of the Military Department is necessary and in view to secure it the Station Staff Officer was addressed on the subject. I enclose a copy of his reply from which it will be seen that with one single exception all the officers of the Garrison are prepared to

to have the machines numbered as proposed. I trust, therefore, that the proposal may commend itself to the Hon'ble the Resident and that the Resolution may receive his confirmation.

4. The amendment was published as required by section 180 of the Bangalore Municipal Law but no objections were received.

5. I may add that the system proposed has been in force in the City of Madras, and the President of the Corporation there informs me that it is worked with good effect.

6. A draft notification is enclosed for publication in the Official Gazette if approved.

I have the honor to be,

Sir,

Your most obedient servant,

President, Municipal Commission,
Civiland Military Station, Bangalore.

18/10.

Civil and Military Station,

Bangalore.

Municipal Office.

No. 3498 Dated 20th October 1909.

Notification.

In exercise of the powers conferred under section 137(1)(i) of the Bangalore Municipal Law 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the following amendment to the Byelaw relating to "tax on Vehicles and Animals" and published it under this office notice ~~notification~~ No.2331, dated 11th August 1909, and the same having been confirmed by the Hon'ble the Resident in Mysore as required by section 139 of the said Law, it is hereby notified for public information under section 180(3) of the Law.

Insert between paras 1 and 2 of section 7 of the Bye-law No.3, Chapter II, Bangalore Municipal Law.

"All bicycles and tricycles which have been licensed as above shall have a number affixed thereto and such number shall be registered in the Municipal Office. Every person failing to get the number affixed to his bicycle or tricycles shall be liable to a fine not exceeding Rs 5/-"

President.

Proceedings of an adjourned Special Meeting dated 29th ~~August~~ July 1909.

---

1. Proposal to amend bye-law No.3, Chapter III, to enable the Municipal Commission, to have all licensed bicycles and tricycles numbered by it: the Standing Committee approved the proposal.

Resolved that the following amendment be passed.

Insert between paras 1 and 2 of section 7.

"All bicycles and tricycles which have been licensed as above shall have a number affixed thereto and such number shall be registered in the Municipal Office. Every person failing to get the number affixed to his bicycle or tricycle shall be liable to a fine not exceeding £5/"

(Sd) F.J.Richards

Copy President.

Secretary.

Proceedings of a special meeting dated 30th September 1909.

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2. Amendment of Byelaw No. ~~III~~ 3, Chapter II, Bangalore Municipal Law, to provide for the numbering of all bicycles and tricycles registered and licensed by the Municipality.

Resolved that as no objection was received to the amendment which was published, the amendment be passed.

(Sd) F.J.Richards
President.

C/F
A. Elliott
Secretary

No.6251

Office of Station Staff Officer.

Station Bangalore Date 1st June 1909.

From

Lieutenant R.T.Foster

Station Staff Officer.

To

The President,Municipal Commission,

C & M Station, Bangalore.

Sir, .

With reference to your letter No.844 dated 15th May 1909,I have the honor to inform you that the opinions of the Officers Commanding Regiments in Bangalore regarding the proposal of marking bicycles are as follows:-

O.C."O" Battery R.H.A" I am quite willing to undertake the marking of all machines belonging to the N.C.O's and men of "O" Battery R.H.A provided that I am supplied with the necessary materials."

14th King's Hussars" I will cause all machines belonging to Warrant Officers, N.C.O's and men of the regiment under my Command to be marked,if the Municipal authorities will supply me with a pattern disc with colour etc they would like to be affixed"

XXth Deccan Horse." All bicycles belonging to N.C.O's and men of the regiment will be marked regimentally."

O.C.10th Brigade R.F.A" I am quite willing to undertake the marking of all machines belonging to N.C.O's and men of this Brigade provided that I am supplied with the necessary materials .

O.C.1st Sherwood Foresters. If the Municipal Authorities will supply the labels I am prepared to see that they are issued to owners of bicycles and affixed"

81st Pioneers. I have no objection provided,that in the case of Europeans the disc attached is not a disfigurement at the same time I consider that the disgraceful state of the roads in the Cantonment makes payment for a bicycle

bicycle license an imposition."

119th Infantry. The Officers of the Regiment agree with the proposal to mark licensed cycles. I will undertake to have bicycles in the possession of Native Ranks marked if required."

125th Native Rifles. I am agreeable to the proposal"

2nd Q.O.Sappers & Miners." The advantage of labeling all bicycles belogning to Officers are not very apparent, and the officers of this Corps are adverse to it. I do not know of any other place either at home or in India where such a practice is considered necessary. The same objection applies to the machines of Warrant and N.C.O.

I have the honor to be,

Sir,

Your most obedient servant,

(Sd) R.T.Foster, Lieutenant.

Station Staff Officer.

Copy

H. Cleeve

Secretary.

R. P. B.—0-09—1,000.

RESIDENT'S OFFICE.

Serial No. 54
File No. 467 / 97

[D R A F T .]—For approval.

From

T. B. COPELAND, Esq., I. C. S.,
1st Assistant to the Resident in Mysore.

To

The President, Municipal Commissioner,
Civil Station of Bangalore.

Sir,

I am directed to acknowledge the receipt of your letter No. 3497 dated the 20th October 1909, submitting, for the sanction of the Resident, an amendment of Bye-law No. 3 relating to "Assessment & Collection of Tax on Vehicles & Animals".

2. In reply, I am to point out that in the absence in the Bangalore Municipal Law, 1897, of a special provision of law similar to Section 150 (3) of the Madras City Municipal Act (III of 1904), the Municipal Commissioner

do

L. No. 7338

D/16th November 1909.

A-55-

do not appear to have the power to make the amendment proposed in your letter. The proposal therefore seems to involve legislation, and the President is doubtful whether the circumstances demand such a course, particularly as the compliance of the military with the bye-law would be voluntary and not be enforced by a penalty.

In these circumstances the Minister thinks that other means must be devised to prevent evasion of the tax on bicycles & tricycles.

I have, etc,

T 10/11/09

T. 10/11/09 First Assistant President

H.G. 1,500—16—4—1910. 57/6

No. 1014 with 15 encls:

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE.

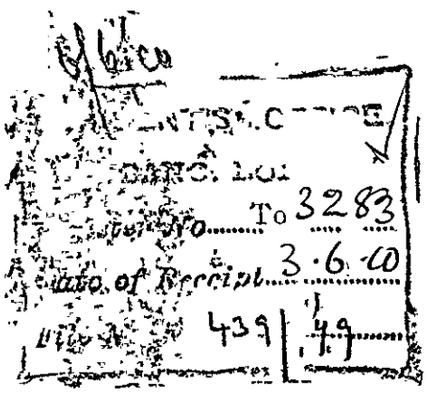
DATED 27th May / 1st June 1910.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,

President, Municipal Commission,

C. & M. Station, Bangalore.



Major W. G. GREY I.A.,

FIRST ASSISTANT to the RESIDENT in MYSORE,

BANGALORE.

SIR,

I have the honor to submit for the favor of consideration and sanction of the Hon'ble the Resident, under section 44 of the Bangalore Municipal Law 1897, the enclosed copy of a Resolution passed at a Special Meeting of the Municipal Commission held on Thursday the 26th instant, raising the tax payable on dogs from annas 8 to Rs 1-8-0 half yearly, together with a copy of my note on the subject which deals fully with the reasons which gave rise to the present proposal and meets the several objections received in response to the notice published under the Section quoted above. For convenient reference, I enclose a statement showing the names of the objectors, and the nature of the objections raised.

2. If the proposal meets with the approval of the Hon'ble the Resident I request the favor of your communicating the same to me as early as possible.

I have the honor to be,
Sir,
Your most obedient servant,

F. J. Richards

President, Municipal Commission,
Civil and Military Station, Bangalore.

Proceedings of a Special Meeting dated 26th May 1910.

---

1. Enhancement of tax on dogs in the Station: the Standing Committee recommend that the tax now levied at annas 8 per dog half yearly be raised to Rs-8-0, that Rs (3) three a year, and that the necessary alteration be made according in Schedule A to Bye-law No.2 "Assessment and Collection of Tax on vehicles and animals", issued under Chapter 11 of the Bangalore Municipal Law 1897.

Resolved that the recommendation of the Standing Committee that the tax be enhanced as proposed, be accepted and that the necessary alteration be made in the byelaw.

(Sd) F.J.Richards
President.

Copy
H. Cleiler
Secretary

NOTE BY THE PRESIDENT, MUNICIPAL COMMISSION.

During the 47 days that have elapsed since the Special Meeting at which the Commission resolved that the Dog Tax should be raised to Rs 3/- only 12 letters on the subject have been received. Though only objections have been called for and though the opinions of those in favor of an increase have not been invited, I would point out that several of these letters express approval of the enhancement.

It is true that an agitation against the increase has been kept gently simmering in the columns of the Daily Press, but as most of the communications were anonymous and as responsibility is disclaimed in the heading to the column in which such anonymous communications are printed, I do not think they can be seriously considered.

Judging from the paucity of letters received, I think it is obvious that the vast majority of residents in the Station are in favor of enhancement.

The letters received contain several useful suggestions. Two of them deserve special notice, namely:

(1) that a sliding scale should be adopted, say 1/-Re for the first dog, 2/-Rs for the second, 3/-Rs for the third, etc.

(2) that a tax of 5/- Rs should be levied on bitches and that the tax on dogs should remain as it is.

The Standing Committee have after careful consideratio rejected both. The first is certainly unworkable in the Civil and Military Station where many houses are tenanted by joint families, or several families or by chums. The law would be evaded on all sides by the easy fiction of distributing ownership among the various members of the family, even to the latest infant.

Mr. Ross represents that the enhancement will fall heavily on him as he keeps a kennel of Pedigree Terriers.

I recognise the claim to lenient treatment and so long as the kennels are well looked after I am prepared to remit a portion of the tax.

It has been said that if the tax is raised the Municipality should give something in return. I am prepared to give a chain, collar and badge with each license and, if desired, I am prepared to get it rivetted on. We are also arranging to give rewards for stray dogs brought to the Pound and for their redemption. The extra cost of this will be met by the increased tax.

I would sum up the objections as follows:-

(1) That the increase is 200%.

Of course an increase from one rupee to three looks more formidable if three naughts were added and the increase set down as 2000 per mille. The argument rather reminds me of the alarm caused in Head Quarters when it was reported that 50% of the troops in a certain area were carried off by Cholera. On enquiry it was found that the area was devoid of troops for the year except for two soldiers who happened to travel though it, one of whom unfortunately contracted cholera and died. I cannot consider the 200% argument seriously.

(2) That we are taxing the poor.

Now I should most certainly say that a tax on dogs is a tax on a luxury, and a dangerous luxury too, and one that only too often is offensive to neighbours, as the constant complaints received by me of the barking of neighbours' dogs testify. The poor in Bangalore have more than they can manage to feed their children: to maintain dogs is beyond their means. Dogs are certainly luxuries. It is, I think, sound policy to tax luxuries especially such as are dangerous and apt to prove offensive.

(3) Another general objection is that the wrong dogs get poisoned.

There have been a few cases of dogs poisoned in private compounds, but not a single instance to my knowledge has been traced to Municipal servants. If an evil-minded servant or ex-servant revenges himself on his master by poisoning his dogs it is not

not the fault of the Municipality.

As for the private dogs that stray into the street and get poisoned, I would again emphasise the fact that such cases are solely due to their owners negligence. If a child were allowed to roam abroad after dark the parents would be to blame if the child got robbed and if dog owners allow their dogs to roam about the public stree I do not thnik it fair for them to expect the Municipality to look after them.

(4) It is suggested that there would be no need to increase the tax if all undesirable dogs were exterminated. This argument is quite irrelevant. This problem of extermination will be always with us because the influx of undesirables from out side is steadily increasing. But the object of the tax is to control the number of dogs tha are kept by people who are too indolent to take proper car of them.

I would also point out that the evasion of taxation about which I am making stringent executive arrangements is only rendered possible by the connivance and apathy of the public and that unless the Society for the Prevention of Cruelty to Animals awakes from its present lethargy, and enlists public sympathy, the question of a Dogs Home and Lethal Chamber must remain in abeyance, as I am not prepared to spend general revenues on dogs so long as human beings in this poverty-stricken town have a so much stronger claim on our help.

"Copy"

Secretary.

Objections against and Suggestions for enhancement of tax on dogs

No	Date of letter	Name of objector	Nature of objection.
1	27th April 1910	Mr. A. Ross Bell Grove house St Johns Hill	Urges reduction as he has a Kennel and half a dozen dogs.
2	29th April 1910	Mr E. Wilson The Gables.	Enhancement necessary to lessen the number of stray dogs. Suggests scale—1 dog Re 1/- 2 dogs Re 1—8—0 and doubled for each extra dog.
3	30th April 1910	Mr J.W. Simpson 5 Pakenham Road	Protests against enhancement as being far too marked an increase—suggests sliding scale—1 Re for the 1st 2 Rs for the 2nd 3 Rs for the 3rd and so on.
4	4th May 1910	Miss Carboni No 19 St Johns Road	Urges reduction where a person possess a number of dogs
5	10th May 1910	Mr A Lodge Pabla 5 Richmond Road	No objection to pay at the proposed rate—but wished to know the advantage as her dogs remain in the same condition of danger owing to stray dogs getting into her compound.
6	11th May 1910	Mr W.F. Boalli 17 Residency Road	Objects because there is no guarantee that dogs kept by respectable persons for pleasure and protection will be saved by ownerless rabid dogs. Wishes to know if payment at enhanced rate will ensure greater safety to the dogs of respectable citizens.
7	11th May 1910	Mr. D.R.Q. Mayo 9 Church Street	Thinks that existing rate is ample—adding 200 /- is simply preposterous. If only steps are taken by the Municipality to destroy stray dogs there is no need to increase the existing rate.

	Cleveland Town	would be no occasion for any increase of the existing rate. Suggests Re 1-8-0 or Rs 2-00 per annum if it is intended for the benefit of watch dogs which he says should be given a steel chain badge.
9	9th May 1916 Rev. H. Francis Dall Salisbury Road	Has only one terrier for protection and requests exemption.
10	10th May 1916 Jas. Hugh Todd Ex. Deputy Superintendent Survey of India, 26 Coles Road	Objects to the proposed increase - Suggests stringent measures to register every dog in the Station so that there may be no evasion - Says that it would be unfair to overburden a portion of the inhabitants in the interest of the entire community - Assuming the object of raising the tax to be to put down rabies, Suggests certain remedial measures and thinks that mere increase in the rates of taxation will not secure the laudable object of the municipality.
11	10th May 1916. D'orango 12 W. Boreham Road	
12	22nd May 1916 Captn Applin	Keeps dog but alone and taxes each bitch Rs 5/- per annum - (he speaks feelingly as his rest has been disturbed by dogs).

H. Cleeve
Secretary Jnl.

MAS

Bell Grove House
Bangalore
27.4.10

To
F. J. Richards, Esq., I.C.S.
The President of the Municipality
Civil & Military Station
Bangalore

Sir,

With reference to your notice in the Daily Post, No. 224 of 12.10 on the above subject I have the honour to pay Rs. 3/- in respect of my dog Jack being raised from Rs. 1/- to Rs. 3/- per annum as per your notice.

I am,
Sir,
Your most obedient servant,
(Sd.) [illegible]

How many dog licenses has been already issued? It is the Revenue Officer's duty to watch and report to Council.

MR
29.4.10

Mr. Rose has taken out 12 dog licenses for second half of last year

MR

Read:-

29/4 Inform him that the purpose is not intended to hit hard against people who maintain pure breeds & that every consideration will be given him

MR

exhibitant more especially for
one who has a Kennel I have
however had a dozen or more,
than should be special —
ridiculous for Kennels, which
I keep since in England. I have
Kennel of regular Fox Terriers which
I exhibit at Dog Shows, & my
dogs are never allowed outside
my yard except when I am with
them. I am a member of all
the Kennel Clubs in England &
my dogs are registered in the
Kennel Club Stud Book. I
hope this will more fixed in the
much & I would thinly appreciate
the reduction, I trust this will
receive your kind consideration

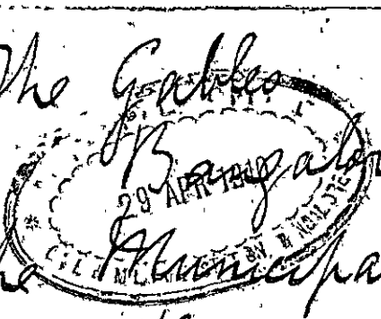
I have &c
A. Ross

Toffed

Recd.

will be Consd with any other suggestions

Rec'd 29.4.10



5749

3.5.10

The Gardens
Bangalore 29/4/10

The Municipal Secretary
Bangalore.

Dr Sir

Re the proposed increase in the dog tax. I think this is very necessary, so as to lessen the number of dogs knocking about. At the same time, the great majority of

of people are lovers of dogs & I understand there are a great number of old people in Bangalore whose best friend is their dog. Not to be hard on the poor, I beg to suggest that the tax on one dog be Rs 1/- ~~each~~ on the second dog Rs 1/8 and doubled for each extra dog -

Yours faithfully

E Dillon

H. O.

5 Bentinck Road, Bangalore
30th April 1910

4-5-10

To
The President
Municipal Commissioner
and Mr. Slater
Bangalore

Sir

With reference to your Notice
No 224 dated the 12th instant in
connection with the Resolution to
raise the Dog Tax; I would beg
in thanking you for being so good as
to allow the Public the opportu-
nity to express their opinion against the
proposed enhancement as being
inequitable, and for the reasons
as mentioned in the forwarding

643
S. 10/2

MUNICIPAL OFFICE
4 MAY 1910
CIVIL & MILITARY STATION

No 19 St Johns Road
Bangalore
4-5-10

To
The Secretary
of Municipality
Bangalore

P. S. No 104
4-5-10

Dear Sir

Concerning the dogs Taxes; I must state that I have no other protection, but my dogs. I live alone and I am obliged to keep a number of dogs. For a long time I have been paying Rs 6 for 6 dogs and now if 3 Rs each dog I will have to pay Rs 18 per year which amount I will not be able to pay. So I am writing to ask you to kindly reduce the Taxes for a number of dogs.

I must also say about two years ago, when lots of Rabies were in the station, I had three dogs out in the compound; and the three were poisoned within two weeks. Those inside the house were saved. If I had only three dogs I would have been left without protection.

On this account I will thank you very much if some reduction could be made.

Yours Respectfully

5/- Richmond Road
Bangalore
16. May 1910

To

The President
The Municipal Commissioner
for C. & M. Station
Bangalore.

Sir.

With reference to the dog tax recently introduced increasing the amount from Rs 4/- to Rs 3/- per annum I beg to state that I am quite willing to meet the same but I should like to be informed what advantage I will derive by the increased tax as my dogs remain in the same condition of danger

as hitherto & stray dogs
come into my compound
as before. So before final
measures are taken. I beg
you will take steps to
destroy all unlicensed
dogs so that all dogs
that are paid for may
be placed on a safer
footing than they are at
present.

I am

dear Sir

Yours faithfully

A. Laduc Patel

by his Attorney

Annie E. Patel.

MUNICIPAL OFFICE
12 MAY 1910
CIVIL & MILITARY STATION, B'LORE

739
13.5.10

May 11th '10

15

The President
Municipal Commission
Ct. M. Station
Bangalore

Sir

Re your notification no 2249 of 12th April '10 I desire to lodge an objection to the proposed enhancement of the present dog tax, from Rs 1/- to Rs 3 per annum.

I do so because I feel that the interests of the public, who possess good dogs both for pleasure and

the high tax giving away their dogs to servants, who being less able to afford the sum in question, will not hesitate to evade the tax, and who will also keep the animals uncared for and underfed, thus rendering them more liable to rabies! The danger to the public will in this way be intensified.

Yours faithfully
H. F. Boelitz

17 Residency Road.

for protection, & who pay the taxes prescribed for these animals are not being safe-guarded any more than formerly, at when the tax was only Rs 1/- Some time back two of my dogs [for which I was taxed] had to be destroyed, because they were bitten by an ownerless rabid dog.

Will the payment of a higher tax ensure greater safety to our dogs in the future?

Will it not rather lead to respectable citizens who cannot pay

9 Church Street
Bangalore

11th May 1910

To,

The President,
Civil & Military Station
Bangalore

Dear Sir,

I protest against the enhancement of the dog tax, as per enclosed advertisement and beg to suggest that the old rate viz Rs 1/- for a dog annually is ample. Adding 200 % to the present rate is simply preposterous.

If the Commission would take a little trouble, and destroy dogs for which no taxes are paid I am sure it would be all that they require, for I take it that

MUNICIPAL
MAY 1910

the idea of the generous municipality is not to increase their revenue, but is done solely for the good of the people, in protecting them from rabies.

I would be glad ~~delighted~~ to hear from you that such steps are taken, and that the old law is left intact.

Yours faithfully

A. J. Hayes.

Civil & Military Station, Banga

MUNICIPAL OFFICE.

No. 224. dated 12th April, 1910.

Notice.

Is hereby given under Section 44 (2) of the Bangalore Municipal Law the Municipal Commission for the Civil and Military Station of Bangalore ha Special Meeting held on the 9th April, 1910, passed a resolution that the tax o levied at annas 8 per dog half yearly be raised to Rs.1-8 (*i. e.* Rs (3) three a

2. Any inhabitant of the Station objecting to the proposed enhanc within thirty days from the date of publication of this notice, submit his o writing to the Commission.

(Sd.) F. J. RICHARDS, Pre

750
18.5.10

MUNICIPAL OFFICE
12 MAY 1910
CHIEF CLERK'S DEPT

To,
The President of the Municipality
C. & M. Station. Bangalore

Sir, I note, the city Fathers have proposed to increase the dog Tax from one to three Rupees per annum, & have invited the public to submit Objections why they shd not do so — & I take it, to submit for their consideration, suggestions for better legislation for the Canines

The reasons given for the proposed enhancement, is, that it will diminish public nuisance & public danger. But will it do so? Let us look impartially at this question

For our present enquiry, Dogs may community divided into two Classes as fol:

I. The taxed dog { who always has a Master to care for him.

II. The Untaxed dog { who is often ownerless, but more often has an unscrupulous owner who has not taken out a license for him & does not care for him.

The proportion of the taxed to the untaxed — I write from experience — as 100 is to 200. We had a census taken in a well ruled Town, Taiping, in the Straits Settlements, & the figures were as above & most probably will be about the same in this Station

Now, Sir, 200 uncared for dogs will do more barking & howling & other nuisance, than 100 cared for ones — that is simple Euclid.

Then again, the taxed dog besides being less in numbers than the Untaxed, is as a rule well fed, well groomed, sleek & contented

to say nothing of his usefulness to his master – of course his barking is a nuisance at times, but he is kept for that purpose, & he will occasionally howl, but thats in his nature & cannot be stopped by any amount of overtaxing – but I think it will be readily granted by all right-thinking persons that the danger to the public through him may be counted a negligible quantity, for, by reason of his cleanly & more healthful environment, he is less liable to contract any disease, & that when he does occasionally contract rabies, it is from some poor unfortunate Untaxed waif that he takes it – a waif that should have had no better place in the streets if our City Fathers had honestly seen to their duty – perhaps.

Now about the untaxed, their masters have evaded the license – should be punished. L. R. H.

up & run them in. Often they cannot afford to keep their dogs clean & fed & healthy - they are the real transgressors. their dogs are to be seen everywhere about the streets & bazaars, the untaxed waifs - hungry & wretched & mangy. I have seen them eating cow dung & the streets & dragging decomposed things from the gutters, poor wretches. It is amongst these that all epidemics of dog diseases are started, including rabies - & one wonders how this last is not more rampant with such a hotbed for it in our streets. Have our City Fathers done their best for us? Here is the crux of the situation. Will the over taxing of the good watch dog, kill off these untaxed undesirables & where is the common sense of it all.

Some 5 years ago the public were exhorted to keep watch dogs by a Printed Circular - this is in the memory of most of us. Has that Circular been withdrawn & our Police grown more efficient since then?

If not, let us look to it- that we do not deprive the poorer house holders of their watch dogs by a prohibitive tax & thus give a premium to the thief, who is always with us

If it is really necessary to enhance the tax let it be for the watch dog proper. Give him a steel chain & badge to immunize him from the dog Killer & exterminate all unworthy dogs by shooting or clubbing or the lethal chamber. In Taipeng the Police used to shoot them with buckshot

MS Please correct drawing of badge

6½" diameter

As to the actual amount of Pukan amount I really do not know what to advise. Perhaps Rs 1/8 or Rs 2/- per annum but indeed I do not know if any poorer neighbours would even like that. Let your decision be wise & considerate for your poorer fellows. Run on easy motives your who evades the law & above all see to it that the law of extermination

is strictly & religiously carried out.
There is a strong belief amongst us,
householders, that if the Extermination
of the Undesirables was
thoroughly carried out, there would
be no need whatever for any Inmates of
the Log on their watch dogs.

With these few words of protest
& suggestion, & with the full belief
that the City Fathers will do what
is just & good & right for us
in this matter -

I remain
Sir,
Your Obedient Servant

Cleveland Town.
11 May 1910.

A Householder

In this Case the
Production of an
Unlawful Location
will have Prove
Contrary to the
Provision of
Section 9 of the Mining
Act. & therefore
the Claim
will be deemed

MUNICIPAL SIR
11 MAY 1910
N.Y. ST

Cleveland Town
126. Coles Road
10th May 10.

Sir,

In accordance with your
Notice No. 224 dy. 12th April 1910,
I have the honor to suggest that
before imposing a trebly enhanced
dog-Tax on the inhabitants of
the C. & Sn. Str:, the Tax already
in vogue be rigidly enforced
and the present evasion of the
Tax be reduced to a practical
impossibility - When an alleged
collusion exists in recovering the
Tax, the mere enhancement of
it will not prove instrumental
in

imperceptibly reducing the number of objectionable animals but, on the other hand, would most probably pave the way for increasing dishonesty - In my humble opinion, it is unreasonable to expect that owners of dogs who evaded the Rs 1/- will now come forward, voluntarily, and pay the enhanced tax of Rs 3/- per dog per annum - Unless stringent measures are taken to ensure that the proposed enhanced tax will be levied on every dog (inclusive of C & M. Stn., it would, obviously, be unfair to overburden a portion of the inhabitants that hitherto supported the Government in the interests of the community.

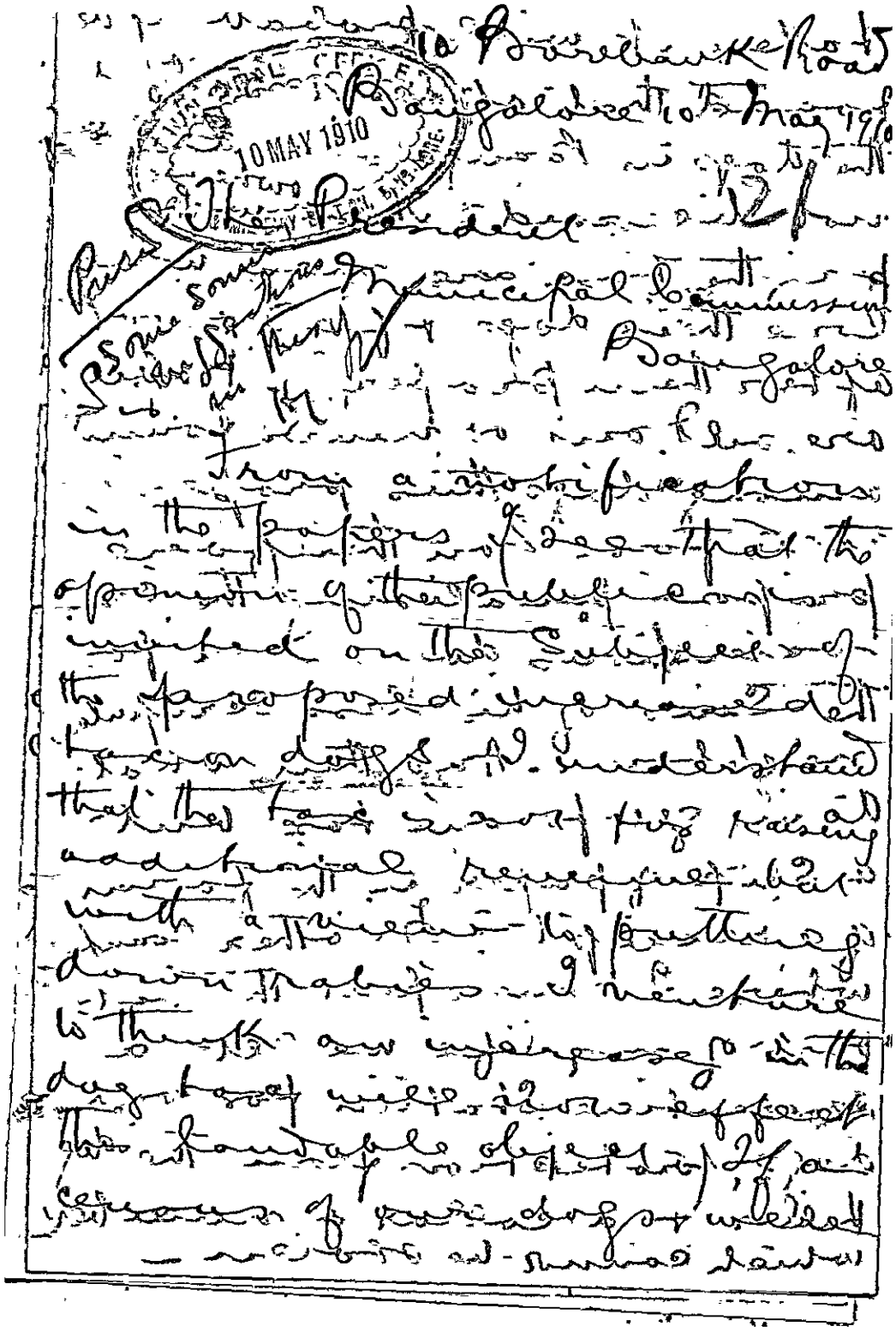
As the enhanced tax is not required to increase the revenue and as, I assume, it is not the intention, in the least degree, of Government to reduce the number of high class dogs to make room for mangy curs that infest the Bazaars and adjacent villages of the C. & M. Stn:, also the

Municipality where no dog tax of any kind is imposed and curs find an unlimited and unrestricted breeding ground for disseminating rabies Gratis -cash, I trust my proposition be considered and the enhanced tax kept in abeyance -

In making my proposition, I am certain I voice the sentiments of a large portion of the inhabitants -

I have the honor to be
Sir
your most obed.t Servant
Hugh Todd

Enc: D.t Supd.t Survey of Indian (ce



that there it would probably be found that about 50% of the dogs in Bangalore are not licensed. Most owners who pay the tax are those who love their dogs & feed & look after them properly. Robbers are seldom or never found among dog-owners that do not care for their dogs. You therefore propose penalising those conscientious dog-owners who do not take out licences & the neighbours. And then what do we get for our tax which is a slip of paper in the form of a receipt? In other countries where I have spent the best part of my life we get a Quarantine Station for our dogs, protection from the dog Killer & a collar & number which cannot be stolen — Does it not also mean that the dog-owner pays Rs 5 to the municipal commissioner for the privilege of having the dog killed? I hope you will pardon the plain speaking. My excuse is that this question touches a sore spot in my heart. My dog collar has been stolen 4 times; in 2 months & my best dog has been poisoned (& the autopsy) & thus confirmed & proved further by my veterinary surgeon which the Police have not been able to prosecute despite which [illegible] dog did prevent [illegible] from [illegible] reason to suppose [illegible] more dogs & the Police [illegible] further particulars please refer to the Stray Dogs (A) affect the dogs in Bangalore

be licensed, what is to
prevent a thousand dogs
from the surrounding villages
coming into Bangalore
with the dread disease
and starting to bite?
The remedial measures
suggested are:
(a) A dog collar with number
interlaced and which cannot
be removed except by cutting
the collar.
(b) Muzzling of all dogs
which do not come up
to a certain standard to
be decided by the Vet. Surgeon
(c) Herding together of all
unlicensed dogs and dogs
(d) A quarantine station

Stations at all the approaches
into Bangalore where all
dogs coming into Bangalore
will be detained for 5 months
at the expense of the owner
or sent back immediately
destroyed if found suffering
from rabies.
(e) Severe penalties for
evading the licensing or
registration of dogs.
(f) An enactment for the
"Prevention of Rabies"
embodying all the above
clauses as well as the
of staff etc
of a thing

Thanks for the trouble you have taken in this matter

Yours sincerely

Will you kindly

Dear Mr. Richards

many thanks for your letter
& for sending the Health Officer about the
dog nuisance. I pointed out the
~~stable~~ spot at the cross roads where
they bark & he went out to see what
he could do. I have purposely
waited to write to you, to be able to
tell you the result. I am sorry
to say it is a failure again - and last
night was the worst night I have
yet experienced. I did not get any
sleep till 3.15 am. when I took
a drug! Yesterday at 5.30 pm

C

I drove past the cross roads below my house & saw five dogs there — three of which were without collars & one was barking & I (and my wife) at once recognised it as one of the worst offenders. All five dogs appeared quite "tame" & could easily have been caught by any of your officials. May I ask you to send the Health Officer once again on Monday or Tuesday next, when I will personally accompany him round as soon as they begin?

Suggestions for the future abatement of this nuisance?

(1.) Leave the dog tax at Rs. 1.

(2) Put a tax of Rs. 5 on each Bitch.

(3) Issue a special badge (metal & large) to be worn by all bitches & to differ each year in shape (i.e. "Round" this year, — "Square" next year, — "Triangular" following year and so on.)

(4) Issue a standing order

the badge for the current year are to be destroyed on the spo

If this is carried out it will be impossible for pariah & stra dogs to breed. No one will pay Rs 5. for a bitch unless it a valuable animal. If a valuab bitch — her puppies will pay t four times over in a single yea so no "hardship" is inflicted on owners.

In two or three years the dog population will be automatically reduced to (1) offspring of licenced bitches (2) imported dogs, and the problem is almost solved

R. P. E.—3-1910.—1,000.

RESIDENT'S OFFICE.

Serial No.
File No. 58

[DRAFT.]—For approval.

From

MAJOR W. G. GREY, I. A.,

1st Assistant to the Resident in Mysore

To

D. O

D/16th June 1910

Dear Richards

Sir Commissioner wants
to spend 4 or 5 days
Coorg & wires to ask
if convenient to you
& Mrs Richards to
receive him & party
for that time. I
suppose you can
put him up all right
& will not let me
know under what
rule. This has been or
is to be done & how
it is proposed to be arranged
& generally

Yrs sincerely
W. G. Grey
16/6/10

F. J. Richards Esq
Mercara

RESIDENT'S OFFICE,
BANGALORE
Register No. 3717
Date of Receipt 22/6/10
File No. 435/55

59

BANGALORE C & M STATION MUNICIPALITY

20th June '10.

My dear Grey

Your D.O. of the 16th instant.

I enclose a copy of the orders I have issued for the disposal of Stray Dogs.

There is no dog pound. We have experimentally resuscitated the policy of giving rewards for stray dogs and as some centrally situated rendezvous was absolutely

Submitted with file.

S.K.
24/6/10

RESIDENT'S OFFICE,
BANGALORE
Regist. r No. 3717
Date of Receipt 22/6/10
File No. 435/55

BANGALORE
CITY

absolutely necessary the cattle pound at Mootoocherry was selected. It is only an experiment, and so far the results are discouraging.

Major.W.G.GREY I.A.,

First Assistant to the Resident in Mysore.

Submitted with file.

9.X
22/6/10

C. & M. STATION MUNICIPALITY.

ORDERS FOR THE DISPOSAL OF STRAY DOGS.

Section 7 of Byelaw No. 12 (Chapter 111, Bangalore Municipal Law,) runs as follows :—

"Any dog found straying in any public street or place without a collar, "and apparently ownerless, may be destroyed by any person authorised by the "President in that behalf."

To give effect to this rule the following orders are issued :—

(1) Any person bringing a stray dog or bitch to the Mootoocherry Cattle Pound will be rewarded as under :—

(*a*) for a dog 2 annas.
(*b*) for a bitch four annas.
(*c*) for a pup between 3 and 6 months old one anna.

(2) Dogs and bitches brought to the Pound will be kept for three days and will be destroyed on the evening of the 3rd day.

(3) A fee of one rupee will be charged for redeeming a dog from the Pound—No feeding charges will be levied.

(4) The men deputed to destroy the dogs will be provided with :—

One pair of boots.
One pair of gloves.
One pair of putties.

at the cost of the Municipality.

(5) All dogs brought into the Pound will be chained and kept apart in the space allowed for each animal.

(6) The Health Officer will arrange to visit the Pound every night and will arrange for the destruction at once, of all dangerous mangey, half starved or undoubtedly ownerless dogs.

(7) The Mutsuddy in charge of the Pound will keep a Register in the form prescribed of,

(a) All dogs brought to the Pound.
(b) All rewards paid to impounders.
(c) All fees collected.

(8) The Mutsuddy will grant a receipt in the form prescribed for all dogs impounded and all fees paid by claimants.

(Signed.) F. J. RICHARDS,
President, Municipal Commission,
C. & M. Station, Bangalore.

16*th May* 1910.

No. 4078. 60

From

Major W. G. GREY, I. A.,
FIRST ASSISTANT to the RESIDENT in MYSORE.

To

The President, Municipal Commission,
Civil & Military Station of Bangalore.

Dated Bangalore, 8th June 1910.

Sir,

I am directed to acknowledge the receipt of your letter No.1014, dated the 27th May 1910, forwarding, for sanction, a copy of a resolution of the Municipal Commission, raising the tax payable on dogs from 8 annas to Rs.1-8-0 half-yearly.

2. The object of the proposed increase in taxation is understood to be to decrease the number of dogs in the Station. With this object the Resident is in sympathy, not that he can quite agree with you that the tax on dogs generally is a tax on a dangerous luxury, but because there are undoubtedly in the Station a large number of animals which are kept neither as watch-dogs for sporting purposes nor as pets, and which in fact can hardly be said to be kept at all, but maintain a precarious existence by attaching themselves to any house or houses where they can pick up food. The raising of the tax on dogs does not, however, appear in itself calculated to effect the object in view. No doubt the number of dogs kept under control and for which their owners are willing to be responsible will be reduced by the enhancement of the tax,

R. P. B.—6-1910.—500.

but

R. P. B.—5-1910.—1,000.

but it is improbable that their masters will destroy those dogs for which they no longer pay, and the task of destruction will thus devolve entirely on the Municipal authorities.

3. It appears therefore that the public may reasonably object to the tax being ~~xxxxxxxx~~ increased so largely from one rupee to three rupees per annum unless they can see that increased taxation is accompanied by the necessary subsidiary measure to give effect to the policy of the Municipal Commission. For these reasons, Mr. Fraser would prefer to postpone sanction to the proposal until the Commission have explained in what manner it is intended to improve the existing arrangement for the destruction of dogs provided for in para. 7 of Municipal Bye-law No.12 which, it is believed, are now very defective.

4. I am, at the same time, to suggest the advisability of informing the public that the Municipal Commission are prepared to provide for each dog, in return for the higher tax, a chain, collar and badge this being apparently your intention.

I have the honour to be,

Sir,

Your most obedient servant,

Sgd W. G. Greaves. Major,

First Assistant Resident.

K.M.

61

HEADING Veterinary

No 7839

HEAD QUARTERS,

BANGALORE BRIGADE.

Bangalore, 2nd July 191

From

MAJOR

3/71

Brigadier-General. J. G. Ramsay, C.B.

Commanding Troops Bangalore.

8171-4
REGISTRY OFFICE,
Registered No. 3926 To
Date of Receipt 4.7.10
File No. 2401/S.R.
F 439/25

The First Assistant to the Hon'ble the Resident

in Mysore, Bangalore.

Sir,

With reference to the attached letter I desire to point out that the Regulations which are carried out in all the Units under my Command are rendered useless by the great number of stray dogs at large in the Civil Military Station over which I have no control.

2. A large number of dogs whose owners may or may not pay the tax are permitted by their owners to stray at night and it is these dogs that are likely to spread rabies.

I would ask that the Hon'ble the Resident would be good enough to issue orders that owners should shut up their dogs at night and that all dogs whether licenced or otherwise found straying after gun-fire(9-30p.m.)be destroyed as the impounding of stray dogs has been tried and found to be a failure.

J. G. Ramsay

Major-General.

Commanding Troops, Bangalore.

Copy of a letter No 520-H, dated 9th May 1910, from the Q.M.G. in India to the G.O.C. 9th (Secunderabad) Division.

The Commander-in-Chief directs me to point out that he has observed a great many stray dogs about in the lines of British Troops and he considers that in view of the prevalence of rabies it is advisable that some control should be exercised over regi-mental dogs. His Excellency observes that in a few regiments Kennel Clubs already exists, and he would be glad if Commanding Officers and Heads of Departments would start such clubs in ever British U nit.

The Objects would be:-

(i). To restrict the number of dogs.

(ii). To keep under proper supervision, i.e. they would be mustered before an officer, say once a fortnight.

(iii). That evsyy dog is properly registered in the kennel club books, and is provided with a proper chain, collar and regimental badge.

(iv). To get dogs better kennels.

2. In order to encourage these Clubs, His Excellency's intention is to recommend to the Government of India that only dogs, belong-ing to recognised kennel clubs, should be excused the dog taxes, which are now being imposed in all Cantonments in India. In order to bring dogs belonging to Departmental Warrant Officers and ser-geants into this category, there would be perhaps no objection to their becoming honorary members of the Regimental Kennel Clubs.

3. Before final orders are issued on this subject, H.E. would be glad to have the opinions of General Officers Commanding, embod ying the views of Commanding Officers and Heads of Departments especially with regard to the number of dogs to be allowed to each unit and as to whether there would be any objection to De-partmental Warrant and N.C.O's being made honorary members of the Regimental Clubs. The replies of General Officers Commanding should be submitted as early as possible.

R. P. B.—5-1910.—3,000.

RESIDENT'S OFFICE.

Serial No. 62
File No.

[DRAFT.]—For approval.

From

MAJOR W. G. GREY, I. A.,

1st Assistant to the Resident in Mysore.

To—

No. 42023 / D.61
D/14th July 1910

0.60

[Here enter letter No. 7839 dated the 2nd July 1910 from the General Officer Commanding Troops, Bangalore]

A copy of the foregoing letter, with a copy of the enclosure received therewith, is forwarded to the Resident, Municipal Commissioner, Cantonment of Bangalore, for favour of consideration and report, in connection with the correspondence ending with this office letter No. 4078 dated the 8th July 1910.

12/7

First Asstt to Resident

11/7/10

13.7.10

H.O.
6
1,500—16—4—1910.

63

No. 1847 with 1 Encl.

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE,

DATED 16th July 1910. 19--.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,

President, Municipal Commission,

C. & M. Station, Bangalore.

...TS OFFICE
21/7/10 ...ALORE.
4335
Receipt 20-7-10
439 M 99
127 9

Major W.G.Grey I.A.,

First Assistant to the Resident in Mysore,

Bangalore.

SIR,

I have the honor to submit for the favor of consideration and orders of the Hon'ble the Resident, the enclosed copy of a Resolution of the Municipal Commission passed at a special Meeting held on Friday the 8th July 1910, relative to a proposal to grant refunds of tax levied on Vehicles and Animals in proportion to the period of residence of a person outside the Station during the half year for which the tax has been paid.

2. The rules at present in force on the subject of payment of tax on Vehicles and Animals in the Station are contained in the Byelaw No.3 under Chapter III of the Law, and under paragraph 1 of this byelaw thirty days possession by a person of Vehicles and Animals in a half year renders him liable to pay the tax. In the first place it is an obvious injustice to tax a person for half a year when he has only been a resident for a month. In the second place, the propriety of this rule in cases where persons have had to meet demands in different Municipalities for the same half year was questioned more than 6 years ago and since then the matter had engaged the attention of the Commission as may be seen from a reference to this office letter No.3706 dated 10th December 1904 to Mr.Moss-

(Page 10 Extract Municipal Bye-laws)

8C.1 of
G. 496
1904

MossKing. The enquiries made recently by this office as to whether any steps have been taken by the Madras Government to rectify the injustice shows that nothing has yet been done. Possibly the needful will be done when next amending the District Municipalities Act but this is not likely to happen for a longtime to come.

3. So far as the Civil and Military Station of Bangalore is concerned, I am of opinion that steps should be taken at once to remove the apparent hardship regarding which many persons have complained and which there is no doubt, is a real grievance as they have to pay in two Municipalities for the same period.

3. In these circumstances, it is proposed to amend the Byelaw above referred to by inserting an additional proviso as noted on the margin as proviso 3 to para 1 of the byelaw, and I request that the sanction of the Hon'ble the Resident may be obtained to the proposed amendment-which has been published as required by law and to which no objections have been received.

"Provided also that he shall be "entitled to a refund of one "sixth of a half yearly instalment "for every consecutive calendar "month of residence outside the Station within the half year for "which the tax has been paid"

I have the honor to be,

Sir,

Your most obedient servant,

President, Municipal Commission,

Civil and Military Station, Bangalore.

63
A

Proceedings of a Special Meeting dated 8th July 1910.

---

1. Resolution No.1 of a Special Meeting of the Commission dated 28th April 1910, approving the amendment of byelaw No.3 under Chapter III of the Bangalore Municipal Law of 1897, relating to assessment and collection of Tax on Vehicles and Animals.

Notice No.680 dated 10th May 1910, publishing the amendment for objections.

No objections received. Referred by the Standing Committee to the Commission.

Resolved that the amendment be carried.

(Sd) E.J.Richards

---------- President.

Copy

Secretary.

18/7

No. 5691 Gen:2

8/11/11

H.O. —1,500—16—4—1910. 6 64

CIVIL AND MILITARY STATION, BANGALORE,

MUNICIPAL OFFICE,

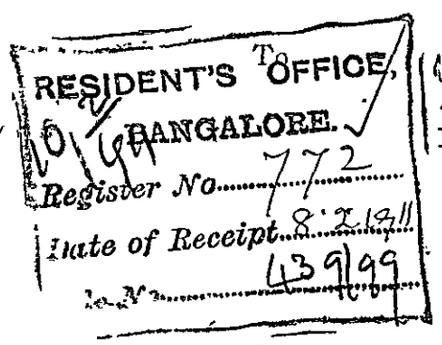
DATED 4th February 1911.

FROM

F. J. RICHARDS, ESQUIRE, M. A., I. C. S.,

President, Municipal Commission,

C. & M. Station, Bangalore.



To

P.B. Warburton Esquire, I.C.S.,

First Assistant to the Resident in Mysore,

Bangalore.

SIR,

I have the honor to forward herewith copy of a Resolution of the Commission passed at a Special Meeting held on the 30th January 1911 relative to a proposal to collect "Taxes on Vehicles and Animals" annually in future and to request that the same if approved may be confirmed by the Hon'ble the Resident, as required by section 139 of the Bangalore Municipal Law.

2. Under Bye-law No.3, Chapter 11, Taxes on Vehicles and animals are payable half-yearly. The collection of the taxes in two instalments every year not only entails a good deal of labour in the way of issue of schedules and issue of demand Notices and Warrants for non-payment but also results in a considerable increase of unnecessary work on the part of the executive, which would be reduced if the taxes are collected annually. With a view to provide for this necessary amendments were proposed to the present Bye-law.

3. The amendments were approved by the Commission at their Special Meeting held on 27th October 1910 and published for objections in this office Notice No.3865 dated 15th November 1910. No objections having been received, the Commission have on the 30th January 1911 resolved that the amendments be passed

passed on, to the.Hon'ble the Resident,for confirmation.

4. I should be glad if the amendments are confirmed and the accompanying Notification published in the Official Gazette.

5. I beg to invite attention to the clause at end of the Notice making a provision for refunds under certain circumstances. A provision that ~~serves~~ seems most equitable and desirable.

I have the honor to be,

Sir,

Your most obedient servant,

President,Municipal Commission,

Civil and Military Station,Bangalore.

8/4-2-11

64
C/

Proceedings of a Special Meeting dated 30th January 1911.

---

1. Amendment to Bye-law No.3, under Chapter 11 of the Bangalore Municipal Law, for collection of "Taxes on Vehicles and Animals" annually instead of half-yearly, published for objections in No.3865 dated 15th November 1910, as per Resolution of a Special Meeting of the Commission dated 27th October 1910. No objection received; the Standing Committee recommend that the amendment be passed and submitted to the Hon'ble the Resident for confirmation,

Resolved that the recommendation of the Standing Committee, Viz, that the amendment be passed and submitted to the Hon'ble the Resident for confirmation, be approved.

(Sd) F.J.Richards
President.

Copy

A Cecil

Secretary.

B
4-2-11

Civil and Military Station, Bangalore.
Municipal Office.

No. 5892 Dated 6th February 1911.

In exercise of the powers conferred on them by Section 137(1)(i) of the Bangalore Municipal Law 1897, the Municipal Commission for the Civil and Military Station of Bangalore, have made the following amendment to Bye-law No.3, under Chapter 11, relating to "Tax on Vehicles and Animals" and the same having been confirmed by the Hon'ble the Resident in Mysore, as required by Section 139, they are hereby notified for public information under section 180(3) of the said Law:

Chapter 11 Taxation
Bye-law No.3. Assessment and Collection.
Tax on Vehicles and Animals.

B.M.L. Section 137(1) i.

Section 1. Line 3 For "half-yearly", read 'yearly'
Do Line 3 Omit the words. " for each half of the year.
Line 5 For ' half year' read year"
Do 1st Proviso Line 3. For " half-year' read 'year'.
Do Omit 2nd Proviso.
Schedule A Line 4 For " half-yearly" read " yearly". and substitute the following rates in the present Schedule A:—

	Yearly. Rs. A.		Yearly Rs. A.
Four wheeled carriage on springs drawn by 2 horses	... 18 0	Horse over 13 hands	... 9 0
Four wheeled carriage on springs drawn by one horse or a pair of horses under 13 hands or by bulls or bullocks	... 9 0	Horse of or under 13 hands or mule	... 3 0
Two wheeled carriage on springs drawn by a horse, mule, bull or bullock	... 6 0	Elephant	... 24 0
Springless double bullock cart	... 4 0	Camel	... 12 0
Springless single bullock cart	... 1 0	Horse of or under 11 hands	... 1 0
Bicycle or Tricycle	... 3 0	Bullock or Bull	... 1 0
		Male buffalo	... 1 0
		Dog	... 1 0
		Motor Cycle	... 10 0
		Motor car under 15 cwts.	... 18 0
		do 15 cwts or over	... 36 0
		Rickshaw	... 3 0

Schedule B. Line 3 For "half year" read "year."
Line 7. Alter 53' to '193'.
Caution.
Lines 1 and 2. Omit 'the half-yearly periods terminate respectively on the 30th of September and the 31st March in each official year"
Line 3 For 'in the half-year' read 'in the year'.
For 'for the half year' read 'for the year'
Line 7. For 'half year read 'year'
Form of statement, Line 4 For half year' read 'year.'
In the table of rates for the words
'For the half year' read
'For the year.'

And substitute the following for the present rates :—

Description of Vehicles and Animals.	No. in possession.	For the year. Rate for each. Tax Rs. A.
Four wheeled carriage on springs drawn by 2 horses ...		18 0
Four wheeled carriage on springs drawn by one horse or a pair of horses under 13 hands or by bull or bullocks		9 0
Two wheeled carriage on springs drawn by a horse, mule, bull or bullock		6 0
Springless double bullock carts		4 0
Springless single bullock cart		1 0
Bicycle or Tricycle		3 0
Horse over 13 hands		9 0
Horse of or under 13 hands or mule		3 0
Elephant		24 0
Camel		12 0
Horse of or under 11 hands		1 0
Bullock or Bull		1 0
Male buffalo		1 0
Dog		1 0
Motor Cycle		10 0
Motor car under 15 cwts.		18 0
Do 15 cwts or over		36 0
Rickshaw		3 0

After Section 9 insert as section 10.

"If any person ceases to possess any vehicle or animal in the course of the year for which he has paid the tax, he shall be entitled to a refund of one fourth of the tax for every complete quarter of the year in which he was neither the owner nor the person in charge of such vehicle or animal."

President, Municipal Commission,
Civil & Military Station Bangalore.

R. P. B.—9-1910.—6,000.

65

Serial No.

File No. 439/1899

[DRAFT.]—For approval.

From

P.B. Wombwell Esq. ICS
FAD

To

The President,
Municipal Comm.
Cttnsta.

Sir,

I am directed to acknowledge the receipt of your letter no 5891, dated 4th. February 1911, forwarding for approval, an ~~amended~~ amendment of bye-law no 3, relating to Assessment and Collection of Tax on Vehicles and Animals, in the Cttnsta. Bangalore, and in reply, to state that the amendment is confirmed.

2 The Rs 10/- received with your letter under reply has been sent for publication in the Gazette of India

I have &c

PBW
FAD

no 1114
d/ 22? Feby 1911

864

Reg
15/2/11

15/2/11

R. P. B.—9-1910.—6,000.

Serial No. 66

File No. 439. 1899

[DRAFT.]—For approval.

From

H.A.L.

To

H.Z. Notification no 5692 dtd 6th February 1911 by the President, Municipal Council.

A copy of the foregoing notification is forwarded to the Publisher, Gazette of India, for publication in Part II of the Gazette.

M.B.W.

H.A.L.

No 1115
8/22nd Feby 1911.
564.
6.

15.2.11

15/2/11

20.2.11

21.2.11